

A RESOLUTION BY  
COUNCILMEMBER IVORY YOUNG



**A RESOLUTION TO INCLUDE IN THE CITY'S 2004 LEGISLATIVE PACKAGE, A BILL GRANTING HOMESTEAD EXEMPTION FROM AD VALOREM TAXES FOR CITY PURPOSES TO LOW INCOME RESIDENTS; AND FOR OTHER PURPOSES.**

**WHEREAS**, property taxes are rising due to increases in property value appraisals; and

**WHEREAS**, due to the increase in property taxes the Atlanta City Council is particularly concerned that it has become increasingly difficult for low-income residents to keep and maintain their homesteads; and

**WHEREAS**, it has now become necessary to grant homestead exemptions from ad valorem taxation to low-income residents to enable them maintain ownership of their homes,

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA, AS FOLLOWS:**

**Section 1.**

To include in the Legislative Package a Bill stating the following:

**A BILL TO BE ENTITLED  
AN ACT**

To provide for homestead exemption from ad valorem taxes for city purposes for low-income residents; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to repeal conflicting laws; and for other purposes.

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

**SECTION 1.**

For the purposes of this act, the term:

- (a) *Ad valorem taxes for city purposes* means all ad valorem taxes for city purposes levied by, for, or on behalf of the City of Atlanta.
- (b) *Adjusted gross income* means such term as defined in the Internal Revenue Code of 1986, as such Code is defined in O.C.G.A. Sec. 48-1-2.
- (c) *Homestead* means homestead as defined and qualified in O.C.G.A. Sec. 48-50-4.
- (d) *Low-income* means income that does not exceed 80 percent of the area median, and such low income shall be as determined by the Federal Department of Housing and Urban Development guidelines and adjusted for family size.

## **SECTION 2.**

This act is passed pursuant to Article VII, Section II, Paragraph II, of the Constitution, authorizing the grant of homestead exemptions from ad valorem taxation levied by local taxing jurisdictions.

## **SECTION 3.**

The homestead of each low-income resident of the city of Atlanta, actually occupied by the owner as a residence and homestead, and only so long as actually occupied by the owner primarily as such, is hereby exempted from all ad valorem taxes for city purposes, in an amount equal to the amount of the assessed value of that homestead which exceeds the assessed value of the homestead for the taxable year immediately preceding the taxable year in which this exemption is first granted.

## **SECTION 4.**

A person shall not receive the homestead exemption granted by Section 3 of this act unless the person or person's agent files an affidavit with the governing authority of the city of Atlanta or its designee, giving the adjusted gross income which the person and the person's spouse and any other persons residing within such homestead received during the last taxable year, and such additional information relative to receiving such exemption as will enable the governing authority or its designee to make a determination as to whether such owner is entitled to such exemption. The governing authority or its designee shall provide affidavit forms for this purpose.

## **SECTION 5.**

The exemption shall be claimed and returned as provided by in code section 48-5-50.1 O.C.G.A. The exemption shall be automatically renewed from year to year as long as the owner occupies the residence as homestead. It shall be the duty of any person granted the homestead exemption under this act to notify the governing authority of the city of Atlanta or its designee in the event that person for any reason becomes ineligible for such exemption.

## **SECTION 6.**

The exemption granted by this act shall not apply to or affect any county school taxes, state taxes, or county taxes for county purposes.

## **SECTION 7.**

The exemption granted by this act shall be in addition to any other homestead exemption from city of Atlanta ad valorem taxes.

## **SECTION 8.**

The exemption granted by this act shall apply to all tax years beginning January first of the year following the year in which this act is approved by the electors of the city of Atlanta.

**SECTION 9.**

All ordinances or parts of ordinances in conflict with this ordinance are repealed.

**Section 2.**

That the Georgia General Assembly be requested to pass the bill granting homestead exemption from ad valorem taxes for city purposes so that a referendum shall be held by the electors residing in the City of Atlanta on the bill granting homestead exemption from ad valorem taxes for city purposes to low-income residents of the City of Atlanta.

**Section 3.**

That all resolutions or parts of resolutions in conflict herewith are hereby repealed.